

Performance Report

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2021

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Annual Report of the Chair Suzanne Crowther and the General Manager Jody Wilson

Mobility Assistance Dogs Trust (CC24410)
For the year ended 31 March 2021

Objectives and Activities

Our Vision

To provide Mobility Dogs to everyone in New Zealand who would benefit from being partnered with one.

Purpose

To have a positive impact on the lives of people living with disability.

Our Mission

To enhance the lives of people living with long term disabilities by providing Mobility Dogs to increase independence, confidence, self-esteem and participation in New Zealand communities.

What We Do

We train service dogs to help people with disabilities to lead more independent lives.

We manage two prison programmes to support the rehabilitative goals of prisoners.

We manage four puppy raising communities in Auckland, Whangarei, Hamilton and Christchurch.

We train therapy dogs and their specialist handler to work in a clinical environment.

We continue to support our clients for the lifetime of their Mobility Dog.

We seek new ways that Mobility Dogs can help people.

Quality

Guided by our re-accreditation for 5 years with Assistance Dogs International, we commit to achieving high standards and best practice together with ensuring the health and wellbeing of all of our dogs.

Collaboration

We work together with other organisations to advance our collective knowledge for the benefit of all New Zealanders.

Funding

We commit to spending funders money wisely through efficiency and focus.

Achievements, Performance and Impact

Since 2006 we have placed over 95 dogs, who have a life-changing impact on people living with disabilities. We have worked with 100's of prisoners to support their rehabilitative goals. This equates to 1,000's of lives positively impacted by our work.

During the 2020/21 financial year we supported, achieved and developed:

- Supported over 60 working partnerships who have a range of disabilities including cerebral palsy, muscular dystrophy, spinal injury, Parkinson's to name a few.
- Supported and taught over 16 prisoners how to raise and train service dogs.
- Worked with two dental clinics with our Therapy Dogs.
- Completed our first placement with a clinician working with mental health patients.
- Placed 4 Mobility Dogs with clients with long term physical disabilities.
- Placed 3 Therapy Dogs.
- Managed teams of volunteer puppy raisers in Auckland, Hamilton, Whangarei, and Southern Lakes.
- Continue to instigate, manage and develop research opportunities to monitor our performance and impact on clients and their families.
- Completed 33 annual reviews of client teams.

Acknowledgements

In a global pandemic we are especially grateful to our supporters, volunteers and funders. Many of our corporate sponsors including Mars NZ and Animates NZ have maintained their support through challenging times. Further, the Trust continues to be acknowledged and supported by the philanthropic community of New Zealand and for this we are sincerely appreciative. Our 14 year partnership with the Department of Corrections remains strong and its longevity is testament to its success. We are particularly grateful to our volunteer puppy raisers and we acknowledge their significant contribution to our Trust.

The Future

We understand that the future will mean diversity of our service. We know there are many more people we could assist. To do this we will embrace new ideas and listen to the voice of people that ask for our help.



Suzanne Crowther – Chair



Jody Wilson – General Manager

Financial Year 2020/21

Entity Information

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2021

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Mobility Assistance Dogs Trust (the Trust)

Entity Type and Legal Basis

The Trust is a registered charity in New Zealand

Registration Number

CC24410

Entity's Purpose or Mission

To enhance the lives of people living with disabilities increasing independence, confidence, self-esteem and participation in New Zealand communities.

Entity Structure

The Trust comprises a Board of 7 Trustees who oversee the governance of the Trust, a General Manager who is responsible for the day-to-day operations of the Trust and reporting to the Trustees, and two full-time and two part-time staff who support the General Manager in delivering against the Trust's objectives.

Main Sources of Entity's Cash and Resources

The Trust's activities are primarily funded through donations and grants received from individual, corporate, trust and community funders. From time-to-time the Trust also undertakes fundraising activities.

Entity's Reliance on Volunteers and Donated Goods or Services

In partnership with the Department of Corrections, the Trust relies on the time of prisoner handlers who work with the Trust's staff to raise and train dogs as part of the Puppies in Prison programme.

The Trust works with volunteers in Northland, Auckland, Hamilton and Southern Lakes who assist us to raise and socialise dogs as part of our puppy development programmes.

The trust receives food for all dogs in training from its corporate sponsor Mars New Zealand.

We also rely on volunteers from the community and our corporate partners to support other activities such as fundraising or awareness.

Contact Details

Physical Address: Unit C, 13-15 Collard Place, Henderson, Auckland, New Zealand, 0610
Postal Address: PO Box 84-031, Westgate, Auckland, New Zealand, 0657
Phone: +64(9) 836 6238
Website: www.mobilitydogs.co.nz

Statement of Service Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2021

	ACTUAL 2021	ACTUAL 2020
Trust's Output		
Mobility Dog Placements	7	6
Puppies in Prison Canine Handler Places	16	16
Public Access Assessment Completed	33	41

Covid Impact Statement

Like many charities, we are impacted by COVID-19 in a variety of ways including:

- the way we provide services to ensure the health and safety of at-risk clients living with significant disabilities.
- our work practices to ensure the health and safety of staff, volunteers and clients.
- delays in planned placement of new Mobility Dog partnerships

We have developed an operational response plan that enables us to quickly respond to changes in alert levels and to encompass planning for a predicted future where keeping clients, volunteers and staff safe in a COVID-19 environment will be a key responsibility. We have created an overview plan for each alert level this is a living document that is updated as further information becomes available. Alongside this plan we are continually exploring options to ensure that service delivery and key targets can be achieved e.g., using IT solutions when higher Alert levels are in place.

Volunteer Puppy Raisers - Our team worked closely with our clients and volunteer puppy raisers over the last year to ensure good outcomes for all our trainee Mobility Dogs aged from 8 weeks to 2+ years. During the financial year ending 31 March 2021 we were supported by teams of volunteer puppy raisers in Auckland, Hamilton, Whangarei and Southern Lakes. Our volunteers rose to the challenge during the Covid-19 alert levels taking additional dogs into their homes and supporting Mobility Dogs in a variety of ways.

Puppies in Prison- We presently have a commitment from the two prisons to have 16 Canine Handler places for prisoners working on the programme. Throughout the year, new prisoners are inducted into the programme as others graduate or leave to other roles. This programme continues to be a crucial part of our service, allowing us to achieve our primary goal of training Mobility Dogs. Currently, 100% of our dogs in training are trained, in part, by prisoners on this programme. A secondary objective of the programme is that it provides skill development and pro-social outcomes for the prisoners.

Our Canine team usually work at Auckland Region Women's Corrections Facility in Wiri and Spring Hill Corrections Facility on a weekly basis as part of our prison programme. This was impacted by the Covid-19 situation and at higher Alert Levels the dogs were removed from the Prisons to ensure the safety of prisoners and to enable the dogs' health & well being needs to be met while the prisons were in full lockdown.


Clients We have placed 7 new Mobility Dog partnerships as service dogs for people with disability or as working Therapy Dogs in a variety of settings. We continue to support all of our current clients and have undertaken **33 public access** assessments in this current financial year to ensure that our dogs can work safely in the community and exhibit the behaviours we would expect from a disability assist dog. As an Assistance Dogs International Accredited provider, we undertake regular assessments of all active client partnerships.

Approval of Financial Report

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2021

The Trustees are pleased to present the approved financial report including the historical financial statements of Mobility Assistance Dogs Trust (CC24410) for year ended 31 March 2021.

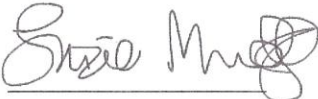
APPROVED



Suzanne Crowther

Chair

Date 28 November 2021



Suzie Mudge

Trustee

Date 29 November 2021

Statement of Financial Performance

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2021

'How was it funded?' and 'What did it cost?'

	NOTES	2021	2020
Revenue			
Donations, fundraising and other similar revenue	1	596,112	557,381
Revenue from providing goods or services	1	9,670	31,989
Interest, dividends and other investment revenue	1	299	347
Other revenue	1	56,580	2,929
Total Revenue		662,660	592,646
Expenses			
Volunteer and employee related costs	2	343,181	356,482
Costs related to providing goods or service	2	68,561	132,049
Other expenses	2	115,872	140,639
Total Expenses		527,614	629,171
Surplus/(Deficit) for the Year		135,046	(36,525)

This statement should be read in conjunction with the notes to the performance report.

Statement of Financial Position

Mobility Assistance Dogs Trust (CC24410)

As at 31 March 2021

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2021	31 MAR 2020
Assets			
Current Assets			
Bank accounts and cash	3	762,877	568,630
Debtors and prepayments			
Trade receivables		-	50,750
Trade and other receivables		9,699	9,906
Total Debtors and prepayments		9,699	60,656
Total Current Assets		772,576	629,286
Non-Current Assets			
Property, Plant and Equipment	5	37,213	47,730
Total Non-Current Assets		37,213	47,730
Total Assets		809,789	677,016
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	25,236	22,190
Employee costs payable	4	36,720	43,720
Unused donations and grants with conditions	4	151,382	118,477
Other current liabilities	4	996	32,219
Total Current Liabilities		214,333	216,606
Total Liabilities		214,333	216,606
Total Assets less Total Liabilities (Net Assets)		595,456	460,410
Accumulated Funds			
Capital contributed by owners or members	6	10	10
Accumulated surpluses or (deficits)	6	595,446	460,400
Total Accumulated Funds		595,456	460,410

This statement should be read in conjunction with the notes to the performance report.

Statement of Cash Flows

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2021

'How the entity has received and used cash'

	2021	2020
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	646,112	507,381
Receipts from providing goods or services	10,322	31,337
Interest, dividends and other investment receipts	299	347
Cash receipts from other operating activities	56,580	2,929
Payments to suppliers and employees	(506,000)	(543,485)
Total Cash Flows from Operating Activities	207,312	(1,491)
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(13,548)	(1,380)
Proceeds from loans borrowed from other parties	1,494	-
Repayments of loans borrowed from other parties	(436)	-
Loans made to other parties	(575)	-
Total Cash Flows from Investing and Financing Activities	(13,065)	(1,380)
Net Increase/(Decrease) in Cash	194,247	(2,871)
Bank Accounts and Cash		
Opening cash	568,630	571,501
Closing cash	762,877	568,630
Net change in cash for period	194,247	(2,871)

This statement should be read in conjunction with the notes to the performance report.

Statement of Accounting Policies

Mobility Assistance Dogs Trust (CC24410) For the year ended 31 March 2021

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Financial Statements is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Mobility Assistance Dogs Trust (CC24410) is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Significant Accounting Policies

Revenue

Donations, sponsorship and fundraising

Revenue from donations, sponsorship and fundraising are recognised when the funds are received.

Grants

Revenue from grants is recognised when the funds are applied to the relevant expense.

Placement fees

Revenue associated with the provision of trained dogs is recognised when an approved applicant's dog is ready for placement.

Interest Revenue

Interest Revenue is recorded as it is earned during the year.

Employee Related Costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries and leave entitlements.

Performance payments are recorded when the employee is notified that the payment has been granted.

Superannuation contributions are recorded as an expense as staff provide services.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Depreciation is provided on both a straight-line and diminishing value basis, with the associated depreciation rates of the major classes of assets and useful lives (where applicable) estimated as follows:

Computer Equipment	Straight-line, 2.5 years (40%)
Plant & Equipment	Straight-line, 3 to 6 years (17.5 % to 30%)
Motor Vehicles	Diminishing value (20% to 30%)

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Tier 2 PBE Accounting Standards Applied

The Trust has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (2020:nil)

Notes to the Performance Report

Mobility Assistance Dogs Trust (CC24410)

For the year ended 31 March 2021

	2021	2020
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	293,837	232,233
Grants	49,163	76,416
Grants - GST Exempt	253,112	248,732
Total Donations, fundraising and other similar revenue	596,112	557,381
Revenue from providing goods or services		
Adoption Revenue	-	652
Client Equip & Merchandise Sales	104	208
Client Partnership Establishment	9,565	31,129
Total Revenue from providing goods or services	9,670	31,989
Interest, dividends and other investment revenue		
Interest Income	299	347
Total Interest, dividends and other investment revenue	299	347
Other revenue		
Covid-19 Wage Subsidy	55,651	2,929
Sundry Income	929	-
Total Other revenue	56,580	2,929

Donations in Kind

Mars New Zealand sponsors all the nutritional needs of our dogs in training and on the Puppies in Prison Programme.

	2021	2020
List of Donations and Grants Received		
Donations		
Animates NZ Limited	133,641	116,865
Anonymous Donor	30,000	-
Bodmin Charitable Trust Board	15,000	15,000
Chillisoft Limited	12,000	12,000
Hills Pet Nutrition (NZ) Limited	5,000	-
Judy & Grant Reid	20,005	10,001
Rotary Club of Ellerslie Sunrise	-	14,500
Silk Route Limited	5,000	5,000
The Boyd Clarke Foundation	10,000	10,000
Donations < 5000	63,191	48,866
Total Donations	293,837	232,233

	2021	2020
Grants		
ANZ Staff Foundation	20,000	-
Auckland Council	6,000	-
Bluesky Community Trust Limited	2,000	-
Community Organisation Grants Scheme	20,000	16,416
Community Trust South	2,000	-
Dawn Lay Charitable Trust	950	-
Departments of Corrections	-	-
D.V. Bryant Trust	5,000	-
Foundation North	90,230	50,000
Four Winds Foundation	-	10,000
Joyce Fisher Charitable Trust	80,000	65,000
JM Thompson Trust	-	20,000
Kelliher Charitable Trust	10,000	10,000
Lottery Grants Board	30,000	60,000
Maurice Paykel Charitable Trust	5,000	7,000
Milestone Foundation	-	10,000
NZ Community Trust	4,000	-
One Foundation	-	8,125
Rano Community Trust Limited	-	11,666
Rehabilitation Welfare Trust	1,000	-
The Lion Foundation	40,000	40,000
The Page Trust	4,000	-
The Southern Trust	-	25,000
The Trusts Community Foundation	10,000	-
Trillian Trust Inc	-	5,000
Trust Waikato	5,000	5,000
Grants <5000	-	28,470
Add: Opening Unused Grants with conditions as at balance sheet date	118,477	71,918
Less: Closing Unused Grants with conditions as at balance sheet date	(151,382)	(118,447)
Total Grants	302,275	325,148
	2021	2020

2. Analysis of Expenses

Volunteer and employee related costs

Kiwi Saver Employer Contributions	7,663	6,949
Salaries	334,165	348,466
Staff Expenses	217	158
Staff Training	1,135	780
Staff Mileage Reimbursement	-	129
Total Volunteer and employee related costs	343,181	356,482

	2021	2020
Costs related to providing goods or services		
Canine Programme Expenses		
Dog: Acquisition Costs	14,217	31,670
Dog: Food	-	719
Dog: Identification / Registration	45	1,005
Dog: Jackets	-	2,044
Dog: Miscellaneous Expenses	1,967	498
Dog: Team Mileage Reimbursement	1,530	-
Dog: Training Equipment & Supplies	3,134	9,702
Dog: Transport Costs	-	929
Dog: Veterinary Costs	43,059	55,042
Total Canine Programme Expenses	63,952	101,609
Client & Applicant Placement & Support Expenses		
Client & Applicant Support	2,119	2,940
Client: Partnership Resources	-	99
Client: Placement Camp Expenses	-	22,615
Client: Placement Domiciliary	800	878
Client: Team Mileage & Vehicle Expenses	1,690	3,908
Total Client & Applicant Placement & Support Expenses	4,609	30,441
Total Costs related to providing goods or services	68,561	132,049
Other expenses		
ACC Levies	1,507	1,659
Bank Fees	142	170
Canine - Volunteer Expenses	2,220	962
Cleaning	611	954
Consulting & Accounting	9,958	9,419
Depreciation	24,065	13,611
Equipment (Under \$500)	793	-
Fuel	5,992	8,516
Funding & Fundraising Expenses	6,562	8,613
General Expenses	400	1,615
Insurance	5,794	4,741
Legal expenses	-	1,850
Marketing	900	20,256
Motor Vehicle Expenses	6,969	9,925
Office: Expenses	1,080	946
Office: IT Expenses	1,569	1,823
Office: Light, Power, Heating	1,220	967
Office: Postage, Freight & Courier	340	431
Office: Rent	37,624	37,624
Office: Telephone & Internet	4,389	5,235
Printing & Stationary	1,363	2,174
Subscriptions & Fees	1,588	4,646

Travel	784	4,503
Total Other expenses	115,872	140,639

2021 2020

3. Analysis of Assets

Bank accounts and cash

Call Account (01)	559,304	459,057
General Purposes Account (00)	203,555	109,562
Holding Account 2	18	11
Total Bank accounts and cash	762,877	568,630

Debtors and prepayments

Accounts Receivable	-	50,750
GST	9,124	9,906
The Foundation for Mobility Assistance Dogs	575	-
Total Debtors and prepayments	9,699	60,656

2021 2020

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	9,344	7,285
Accounts Payable Accruals	6,095	5,000
PAYE Payable	9,797	9,905
Total Creditors and accrued expenses	25,236	22,190

Employee costs payable

Annual Leave Provision	29,983	36,479
Wages Deductions Payable	-	75
Wages Payable - Payroll	6,736	7,166
Total Employee costs payable	36,720	43,720

Unused donations and grants with conditions

Unused donations and grants with conditions	151,382	118,477
Total Unused donations and grants with conditions	151,382	118,477

Other current liabilities

Deferred Income	-	32,219
Hire Purchase - Phone	996	-
Total Other current liabilities	996	32,219

	2021	2020
5. Property, Plant and Equipment		
Computer Equipment		
Cost	10,932	7,912
Accumulated Depreciation	9,987	6,021
Book Value	945	1,891
Motor Vehicles		
Cost	73,309	73,309
Accumulated Depreciation	38,816	30,193
Book Value	34,493	43,116
Plant and Equipment		
Cost	17,937	7,410
Accumulated Depreciation	16,164	4,688
Book Value	1,774	2,722
Total Property, Plant and Equipment	37,212	47,729
	2021	2020

6. Accumulated Funds

Accumulated Funds		
Opening Balance	460,410	496,935
Accumulated surpluses or (deficits)	135,046	(36,525)
Total Accumulated Funds	595,456	460,410
Total Accumulated Funds	595,456	460,410
	2021	2020

7. Commitments**Commitments to lease or rent assets**

Hire Purchase: This represents the interest free hire purchase of a mobile phone. The hire purchase is to be paid in 24 equal monthly installments with the final installment due in August 2022. The current monthly installment is \$62	1,058	-
Rent: This represents the lease of a property covering the 2-year period, ending 7 November 2022. The current monthly rental payment is \$2,708	51,458	-
Rent: This represents the lease of a property covering the 2-year period, ending 7 November 2020. The current monthly rental payment is \$2,708	-	18,962
Total Commitments to lease or rent assets	52,517	18,962

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2021 Last year (2020 - nil).

	2021	2020
9. Related Parties		
Receivables		
The Foundation for Mobility Assistance Dogs	575	-
Total Receivables	575	-

Other than those listed above, there were no transactions involving related parties during the financial year.

10. Events After the Balance Date

In March 2020, the World Health Organisation declared the outbreak of Covid -19 (Coronavirus) pandemic. Two weeks later, on 26th March 2020, New Zealand increased its Covid -19 alert level to Level 4 and a nationwide lockdown commenced.

Subsequent to the balance date, due to an increase in Covid-19 cases, the alert level was again raised to Level 4 for all regions in New Zealand from 18 August 2021.

Given that the restrictions are still in place, management understands that the 31 March 2022 performance report of the Trust may be affected but are unable to reliably estimate its impact due to the uncertainty around the duration of the pandemic and its ultimate impact on the Trust.

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

12. Remuneration paid to Key Management Personnel

Category	Number of FTEs 2021	Number of FTEs 2020	2021 (\$)	2020 (\$)
Board of Trustees	7	7	-	-
Senior Management	7	1	103,113	105,000

No remuneration is paid to members of the Board of Trustees, and no remuneration or loan or advance is paid to any close family members of key management personnel.

13. Comparative Balances

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF TRUSTEES OF MOBILITY ASSISTANCE DOGS TRUST**

Report on the Performance Report

Opinion

We have audited the performance report of Mobility Assistance Dogs Trust on pages 5 to 19 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2021, the statement of financial position as at 31 March 2021, the statement of accounting policies and notes to the performance report.

In our opinion:

- (a) the reported outcomes and outputs and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the performance report on pages 5 to 19 presents fairly, in all material respects:
 - the financial position of Mobility Assistance Dogs Trust as at 31 March 2021 and of its financial performance and cash flows;
 - the entity information; and
 - the service performance.

for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of Mobility Assistance Dogs Trust in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, Mobility Assistance Dogs Trust.

Other Matter

The performance report of Mobility Assistance Dogs Trust for the year ended 31 March 2020 was audited by another auditor who expressed an unqualified opinion on 24 September 2020.

Other Information

The Trustees, on behalf of the trust, are responsible for the other information included in the Annual Report of the Chair and General Manager. Our opinion on the performance report does not cover any other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the performance report our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or our knowledge obtained in the audit or otherwise appears materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on this regard.

Board of Trustees Responsibility for the Performance Report

The Board of Trustees are responsible for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report.in accordance with the Public Benefit Entity Simple Format Reporting - Accrual (Non-for-Profit) framework issued in New Zealand by the New Zealand Accounting Standards Board; and
- (c) for such internal control as the Board of Trustees determines are necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board of Trustees are responsible for assessing Mobility Assistance Dogs Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate Mobility Assistance Dogs Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

of the entity's internal control.

- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Trustees.
- (d) Conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Mobility Assistance Dogs Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Mobility Assistance Dogs Trust to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- (f) Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Responsibility

This report is made solely to the Board of Trustees, as a body, in accordance with Section 42F of The Charities Act 2005. Our audit work has been undertaken so that we might state to the Board of Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its Board of Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Haines Norton (Auckland) Limited

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UHY Haines Norton (Auckland) Limited
Chartered Accountants
Auckland, New Zealand

29 Nov 2021.

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Date